

Commonwealth of Massachusetts
Request for Verification of Taxation Reporting Information
(Massachusetts Substitute W-9 Format)

Pursuant to IRS regulations, vendors & customers must furnish their Taxpayer Identification Number (TIN) to the Commonwealth. Vendors must complete, sign, and return this form before payments may be made.

LEGAL NAME (List legal name, if joint names, list first & circle the name of the person whose TIN you enter in Part I below.
(See **Specific Instructions** on the back page.)

BUSINESS NAME- If different from the above. (See **Specific Instructions** on the back page)

LEGAL ADDRESS – Number, Street, and apt. or suite no., City, State and ZIP code.

REMITTANCE (PAYMENT) ADDRESS (If different from the above) Number, Street, and apt. or suite no., City, State and ZIP code.

PHONE #

FAX #

PART I- Taxpayer Identification Number (TIN) Verification

PART III- Update to existing W-9 Form

Enter your Taxpayer Identification Number (TIN) in the appropriate box.
Enter either **SSN OR EIN. DO NOT ENTER BOTH.** (See PART I I.)

Social Security Number (SSN)

Employer Identification Number (EIN)

A Request for Verification of Taxation Reporting Information has been previously filed with the Commonwealth under this TIN. This form will replace that form.

Please attach supporting documentations specified in instructions on the back page under Updates.

PART II – What Name and Number to give to the requester (one type of account box MUST be checked)

TYPE OF ACCOUNT Please check one	NAME	TIN	ORGANIZATION TYPE
Individual	The Individual Name	SSN	I
Sole Proprietorship	The Individual Name- The Owner	SSN or EIN	I
Corporate	The corporation (including Canada & Mexico)	EIN	C
Partnership	The Partnership	EIN	P
A valid trust, estate, or pension trust	Legal entity. List first and circle the name of the legal trust, estate or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)	EIN	T
Association, club, religious, charitable, educational, or other tax-exempt organization.	The Organization	EIN	O
A broker or registered nominee	The broker or nominee	EIN	Any of the above except Individual

I have read and understand the Commonwealth of Massachusetts Request for Verification of Taxation Reporting Information
Please check this box

Under penalties of perjury, I declare that I have examined this request and to the best of my knowledge and belief, all information I have supplied is true, correct, and complete.

Signature

_____/_____/_____
Date

Please print or type your name & title

_____/_____/_____
Date

Commonwealth of Massachusetts

Request for Verification of Taxation Reporting Information

GENERAL INSTRUCTIONS

(Section references are to the Internal Revenue Code.)

Purpose of Form - A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report payments made to you for the sales of goods & services & real estate transactions. Use the Request for Verification of Taxation Reporting Information (*Massachusetts Substitute W-9 Form*) to furnish your correct TIN to the Commonwealth and, when applicable, (1) to certify that the TIN you are furnishing is correct (*or that you are waiting for a number to be issued*).

How To Obtain a TIN - If you do not have a TIN, apply for one immediately. To apply, get **Form SS-5**, Application for a Social Security Number Card (for individuals), from your local office of the Social Security Administration, or **Form SS-4**, Application for Employer Identification Number (for businesses and all other entities), from your local Internal Revenue Service office.

To complete the Request for Verification of Taxation Reporting Information if you do not have a TIN, write "Applied For" in the space for the TIN in Part 1, sign and date the form, and give it to the requester. Generally, you will then have 60 days to obtain a TIN and furnish it to the requester. Note: Writing "Applied For" on the form means that you have already applied for a TIN OR that you intend to apply for one in the near future.

As soon as you receive your TIN, complete another Request for Verification of Taxation Reporting Information, include your TIN, sign and date the form, and give it to the requester.

Penalties

Failure to Furnish TIN - If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil Penalty for False Information With Respect to Withholding - If you make a false statement with no reasonable basis that results in no imposition of backup withholding, you are subject to a penalty of \$500.

Criminal Penalty for Falsifying Information - Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

SPECIFIC INSTRUCTIONS

Name - If you are an individual, you must generally provide the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage, without informing the Social Security Administration of the name change, please enter your first name, the last name shown on your social security card and your new last name.

Sole proprietor - You must enter your *individual* Name as shown on your social security card. You may enter your business, trade, or "doing business as" name on the business name line.

Other entities - Enter your business name as shown on required Federal tax documents. This name should match the name shown on the charter or legal document creating the entity. You may enter your business, trade, or "doing business as" name on the business line.

Foreign Vendors - If you are a nonresident alien or foreign entity not subject to backup withholding, give the requester a completed **Form W-8BEN** (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding).

TIN "Applied For" - Follow the instructions under How to Obtain a TIN, sign and date this form.

Signature - The form must be signed to be considered valid.

Privacy Act Notice - Section 6109 requires you to furnish your correct taxpayer identification number (TIN) to persons who must file information returns with IRS to report interest, dividends, and certain other income paid, the acquisition of property. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return.

Organizations Recognized by the Commonwealth as Tax Exempt - Organizations seeking recognition of tax exempt status with the Commonwealth must provide documentation of the organization federal tax exempt status in the form of a ruling or determination letter issued by the Internal Revenue Service (IRS). The Commonwealth recognizes the following IRS tax exempt status organization rulings:

- . Section 501(c) (1 through 23)
- . Section 501 (d)
- . Section 501(e)
- . Section 501 (f)
- . Section 501(k)
- . Section 521 (a)

For more information on Tax-Exempt status, please see IRS Publication 557 (rev. Jan. 99).

Updates to the Request for Verification of Vendor/Customer Taxation Reporting Information - If any of the information requested on this form changes (*i.e., name or address changes*), the payee must submit a new Request for Verification of Taxation Reporting Information with the updated information. Changes to name or TIN must be accompanied by IRS certification of Name & TIN.

If the payee receives notification from the IRS that an information return (*i.e., 1099-MISC*) was filed on their behalf by the Commonwealth with incorrect spelling of their name and/or incorrect or missing TIN (commonly referred to as a "B-Notice" or IRS Form 8355), the payee must immediately complete a new Request for Verification of Taxation Reporting Information with the corrected information and attach a copy of the IRS Form 8355 to the form.

If the Office of the State Comptroller or a department of the Commonwealth contacts you because the IRS has informed the Commonwealth that a return filed in your behalf has an incorrect spelling of your vendor name and /or incorrect or missing TIN. You must submit a new Request for Verification of Taxation Reporting Information and attach an IRS verification of your TIN and correct (*legal*) name.

If you have Questions on Completing this Form - Please contact the Office of the State Comptroller

By Phone: (617) 973-2311 or 973-2655

Completion of Form:

Upon completion of this form, please return it to the Commonwealth department you wish to register with for the purpose of doing business.